

Table D
Audit Objectives and the Methods Used to Address Them

AUDIT OBJECTIVE	METHOD
<p>1 Review and evaluate the laws, rules, and regulations significant to the audit objectives.</p>	<p>Reviewed state laws, rules, and regulations related to the audit objectives.</p>
<p>2 Review available crime data specific to San Bernardino and Riverside counties for the period before and after the implementation of Proposition 47 to identify any trends in applicable crime categories. Determine the effect that Proposition 47 had on rates of reported crime in San Bernardino and Riverside counties.</p>	<ul style="list-style-type: none"> We evaluated the data potentially available at the statewide and local law enforcement level, and found that local law enforcement data contained additional information not captured in the statewide data. Therefore, we analyzed data from the three law enforcement agencies we selected for review. Obtained and analyzed RMS data from the three law enforcement agencies we reviewed to determine trends from 2009 to 2022 in arrests for Proposition 47 offenses and to compare rates of Proposition 47 arrests with DOJ reports containing arrests for all crimes statewide and in San Bernardino and Riverside counties. The analysis for San Bernardino Police covers only the period from 2012 to 2022 because it implemented a new RMS system in December 2011 and did not retain the data that was stored in its prior system.
<p>3 For the selected law enforcement agencies in each county, assess the impacts of Proposition 47 by:</p> <p>a. Reviewing trends of suspected crimes being reported to law enforcement before and after the implementation of Proposition 47 and assess whether the Proposition has changed how often the public calls for assistance, or altered law enforcement’s response.</p> <p>b. Identifying public safety policy changes that resulted from the COVID-19 pandemic and determine whether those policy changes had an effect on the level of criminal activity.</p>	<p>We selected four law enforcement agencies for review: Riverside Sheriff, Riverside Police, San Bernardino County Sheriff’s Department, and San Bernardino Police. Because of data availability concerns, we ultimately did not review data from San Bernardino County Sheriff’s Department.</p> <p>Obtained and analyzed CAD data from the three law enforcement agencies we reviewed to determine trends from 2009 to 2022 in calls for service for Proposition 47 offenses and in all other service calls. We used these same data to assess changes in the agencies’ response times to these calls for service. The analysis for San Bernardino Police covers the period from 2012 to 2022 because it implemented a new CAD system in December 2011 and did not retain the data that was stored in its prior system.</p> <p>Interviewed staff and obtained policies from the three law enforcement agencies regarding COVID-19 pandemic policies to assess the impact of pandemic-related policy changes on the levels of criminal activity.</p>
<p>4 Review available criminal history information to assess the rates of recidivism before and after Proposition 47 took effect on San Bernardino and Riverside Counties.</p>	<ul style="list-style-type: none"> Consulted with a statistician to use DOJ data to select statistically valid samples for two cohorts—one in 2011 and one in 2016—across the three law enforcement agencies. Both cohorts consisted of individuals convicted of a Proposition 47 offense. We calculated reoffense rates for the individuals in the cohorts based on each of the Proposition 47 offenses and all other crimes by obtaining criminal history information from the Riverside and San Bernardino county superior courts. Analyzed and reviewed court documents, case histories, and Jail Information Management Systems data for our 2011 and 2016 cohorts to assess rates of reoffense before and after the implementation of Proposition 47.

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AUDIT OBJECTIVE	METHOD
5 Review and assess any other issues that are significant to the audit.	<ul style="list-style-type: none">• Reviewed organized retail theft laws and related arrests in the two counties.• Analyzed the length of sentences and the time that individuals in our sample spent in jail for convictions for Proposition 47 offenses.• Requested perspective from additional organizations on the effects of Proposition 47.• Interviewed California Department of Insurance (CDI) staff to determine whether insurance company rate filings contained information pertaining to commercial insurance rates changes and the rationale used by companies to justify changes to California's commercial insurance rates in an attempt to measure whether theft was affecting commercial insurance rates. However, according to CDI staff, the department does not compile or maintain any information on rate filings beyond that on the CDI website. The information on CDI's website did not include any data on commercial insurance rate increases or the specific reasons why insurers modified rates charged to businesses for property insurance in California. Further, CDI staff stated that it does not issue any reports on commercial insurance rate increases.• Contacted the California Retailer's Association to determine whether it compiles information on theft from its members. However, the association informed us it did not have any data on how frequently retailers reported thefts to law enforcement.• Reviewed the National Retail Federation's Retail Security Survey to determine whether retailers reported making changes in how they report theft to law enforcement. However, the survey did not provide any relevant information.

Source: Audit workpapers.